



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Arne Toman  
DOCKET NO.: 11-02947.001-R-1  
PARCEL NO.: 01-21-307-004

The parties of record before the Property Tax Appeal Board are Arne Toman, the appellant, by attorney Joanne Elliott of Elliott & Associates, P.C. in Des Plaines, and the DuPage County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the DuPage County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:       \$38,910  
IMPR.:       \$70,010  
TOTAL:      \$108,920**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the DuPage County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property is improved with a one-story single family dwelling with 2,108 square feet of living area. The dwelling was built in 1975. Features of the home include a concrete slab foundation, central air conditioning, two fireplaces and both an attached two-car garage and a detached six-car garage. The

property is located in West Chicago, Wayne Township, DuPage County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales and also submitted an appraisal of the subject property with an opinion of value of \$260,000 as of December 2, 2009. Based on this evidence, the appellant requested a total assessment of \$86,658 which would reflect a market value of approximately \$260,000 at the statutory level of assessment of 33.33%

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$108,920. The subject's assessment reflects a market value of \$328,567 or \$155.87 per square foot of living area, land included, when using the 2011 three year average median level of assessment for DuPage County of 33.15% as determined by the Illinois Department of Revenue.

As to the appellant's appraisal, the board of review through the township assessor noted the sales occurred between June and August 2009. Also, the board of review pointed out that the appellant's additional sales comparables sold several months after the assessment date at issue of January 1, 2011. Moreover, the board of review asserted that four of the sales presented by the appellant differ from the subject's one-story design by being either raised-ranches or split-levels.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on six comparables sales of ranch dwellings located in unincorporated neighborhoods; these sales occurred between October 2009 and June 2011.

The assessor also reported that the subject sold in January 2008 for \$320,000. Since the purchase, the appellants have added a 1,454 square foot heated garage which was completed in November 2009 with an estimated cost as depicting in the building permit of \$135,000. (The memorandum referenced attached Exhibit D, but there was no such attachment.) The assessor reported the subject's 2011 assessment includes \$25,670 for the new garage. The assessor noted the appraisal reflected a value for the new garage of only \$7,500; "we disagree with the appraiser's statement that the garage has a nominal value."

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for the appellant contended the board of review's data consists of raw/unconfirmed sales with no documentation and no adjustments for differences from the subject.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board has given reduced weight to the appellant's appraisal as both the value conclusion and the sales utilized to arrive at the conclusion were most distant from the assessment date at issue of January 1, 2011 and thus, less likely to be indicative of the subject's market value as of the assessment date. Similarly, the Board has given reduced weight to board of review comparable #3 which sold in October 2009. Additionally, the Board gave reduced weight to board of review sales #1 and #2 as these two dwellings were significantly smaller than the subject. Lastly, reduced weight was given to the appellant's additional comparable sales set forth in Section V of the appeal petition as these homes differ in design, size and foundation from the subject.

The Board finds the best evidence of market value to be board of review comparable sales #4, #5 and #6. These three most similar comparables sold for prices ranging from \$139.34 to \$151.78 per square foot of living area, including land and bracket the assessment date of January 1, 2011. The subject's assessment reflects a market value of \$155.87 per square foot of living area, including land, which is slightly above the range established by the best comparable sales in this record, but appears justified given the subject's additional large heated garage that was recently constructed. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



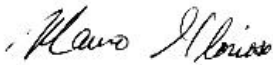
Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: August 22, 2014



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.